

Form CT-709 EXT
Application for Extension of Time to File
Connecticut Gift Tax Return

CT-709 EXT
Calendar Year
▶2003

You and your spouse may **not** jointly file For CT-709 EXT.

Taxpayer (Please Type or Print)	Donor's First Name and Middle Initial	Last Name	Social Security Number
	▶	▶	____ : ____ : ____
	Address	Number and Street	PO Box
▶	▶	▶	— — 20
	City, Town, or Post Office	State	ZIP Code
▶			

This is not an extension of time to pay your gift tax. Penalties and interest may apply if you pay late. (See instructions)
An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date.

By filing this form with the Connecticut Department of Revenue Services (DRS), you are requesting a six-month extension of time to file your 2003 Connecticut Gift Tax Return.

If the donor died during calendar year 2003, enter the date of death ▶ _____ .

I have requested a federal extension using federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, for calendar year 2003; or I have requested an extension of time to file the federal gift tax return by writing to the District Director of the Internal Revenue Service Center for your area.

☐ Yes ☐ No

If **No**, the reason for the Connecticut extension is: _____

You will be notified only if your extension request is denied.

1. Total Connecticut gift tax liability for **2003** (You may estimate this amount.) ▶

1.		00
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You must enter an amount on Line 1. If you do not expect to owe tax, enter zero (0).

Make check or money order payable to: Commissioner of Revenue Services. Write "**2003 Form CT-709**" on the check or money order in the lower left corner. Writing your Social Security Number(s) on the front of your check or money order ensures accuracy and timeliness in processing your payment.

Mail to: Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978

Form CT-709 EXT Instructions

Purpose

Use **Form CT-709 EXT** to request a six-month extension to file **Form CT-709**, *Connecticut Gift Tax Return*. It is not necessary to include a reason for the Connecticut extension request if you have already filed federal Form 4868 or if you have written a letter to the District Director or the Internal Revenue Service Center for your area.

If federal Form 4868 was not filed, the donor can apply for a six-month extension to file Form CT-709 provided there is reasonable cause for the request.

How to Get an Extension to File

To get a Connecticut filing extension, you **must** complete Form CT-709 EXT in its entirety; file it by the due date of the return; and pay the amount shown on Line 1. You will be notified only if your extension request is denied.

Form CT-709 EXT *only extends the time to file* your Connecticut Gift Tax Return. Form CT-709 EXT *does not extend the time to pay* your gift tax.

Gift Splitting

You and your spouse may **not** jointly file Form CT-709 EXT because you and your spouse may not jointly file Form CT-709.

If you and your spouse consent to gift split for federal gift tax purposes, you and your spouse are required to gift split for Connecticut gift tax purposes. On the other hand, if you and your spouse do not consent to gift split for federal gift tax purposes, you and your spouse are not permitted to gift split for Connecticut gift tax purposes. See *Gift Splitting* on Page 8 of the 2003 Connecticut Gift Tax Return and Instructions booklet.

If you and your spouse expect to gift split for federal gift tax purposes, and you are each required to file Form CT-709, you must each request an extension of time to file by completing separate CT-709 EXT forms.

Interest and Penalty

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at the rate of 1% (.01) per month or fraction of a month from the due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% (.10) of the amount due or \$50, whichever is greater.

Late Filing Penalty: If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

When to File Form CT-709 EXT

This extension request is due on or before the original due date for filing your Connecticut Gift Tax Return. Generally the donor must file this extension request on or before April 15 annually for gifts made during the preceding calendar year. If the donor of the gifts died during the year in which the gifts were made, the due date for filing **Form CT-709 EXT** is the earlier of the due date, with extensions, of the donor's federal Estate Tax Return (Form 706) or April 15 of the year following the calendar year in which the gifts were made.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Required Information

Name, Address, and Social Security Number - Enter the donor's name, address, and Social Security Number.

Where to File

Keep a copy of this form for your records.

Mail to: Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978